

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF <u> PARKERSBURG </u> , IOWA DUE: December 1, 2013		16201200900000 CITY OF PARKERSBURG 608 HIGHWAY 57; P.O. BOX 489 PARKERSBURG, IOWA 50665 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		843,698		843,698	835,245
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		843,698		843,698	835,245
Delinquent property taxes		0		0	0
TIF revenues		449,660		449,660	459,000
Other city taxes		117,618	0	117,618	142,972
Licenses and permits		9,170	0	9,170	6,150
Use of money and property		2,504	0	2,504	300
Intergovernmental		1,535,017	0	1,535,017	2,259,428
Charges for fees and service		156,882	389,176	546,058	589,500
Special assessments		2,152	0	2,152	5,000
Miscellaneous		56,438	0	56,438	37,300
Other financing sources		1,072,285	94,682	1,166,967	1,360,765
Total revenues and other sources		4,245,424	483,858	4,729,282	5,695,660
Expenditures and Other Financing Uses					
Public safety		330,293	0	330,293	340,285
Public works		361,815	0	361,815	379,925
Health and social services		729	0	729	5,000
Culture and recreation		276,724	0	276,724	322,576
Community and economic development		413,011	0	413,011	576,905
General government		193,993	0	193,993	214,995
Debt service		173,796	0	173,796	170,441
Capital projects		1,474,319	0	1,474,319	2,200,000
Total governmental activities expenditures		3,224,680	0	3,224,680	4,210,127
Business type activities		0	341,287	341,287	355,698
Total ALL expenditures		3,224,680	341,287	3,565,967	4,565,825
Other financing uses, including transfers out		514,929	0	514,929	708,727
Total ALL expenditures/And other financing uses		3,739,609	341,287	4,080,896	5,274,552
Excess revenues and other sources over (Under) Expenditures/And other financing uses		505,815	142,571	648,386	421,108
Beginning fund balance July 1, 2012		615,960	125,092	741,052	741,052
Ending fund balance June 30, 2013		1,121,775	267,663	1,389,438	1,162,160
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 1,925,000	Other long-term debt		\$ 0
Revenue debt		\$ 318,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 40,000			
			General obligation debt limit		\$ 5,576,861
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/27/2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
CHRISTOHER M. LUHRING		—————→	319	346-2262	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF PARKERSBURG			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	488,760	186,360		168,578			843,698			843,698	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	488,760	186,360			168,578	0	0	843,698		T01	843,698	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	488,760	186,360			168,578	0	0	843,698			843,698	6
7	TIF revenues			449,660				449,660		T01	449,660	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		117,618					117,618		T09	117,618	14	
15	TOTAL OTHER CITY TAXES	0	117,618	0	0	0	0	117,618	0		117,618	15	
16	Section B - LICENSES AND PERMITS	9,170						9,170		T29	9,170	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	1,888					616	2,504		U20	2,504	18	
19	Rents and royalties							0		U40	0	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	1,888	0	0	0	0	616	2,504	0		2,504	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	4,575				76,243		80,818		B89	80,818	27	
28	Community development block grants					1,058,604		1,058,604		B50	1,058,604	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	4,575	0	0	0	1,134,847	0	1,139,422	0		1,139,422	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		179,082					179,082		C46	179,082	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants					72,764		72,764		C89	72,764	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	179,082	0	0	72,764	0	251,846	0		251,846	60
61												61
62	Local grants and reimbursements											62
63	County contributions	8,276						8,276			8,276	63
64	Library service	196						196		D89	196	64
65	Township contributions	49,165						49,165		D89	49,165	65
66	Fire/EMT service	86,112						86,112		D89	86,112	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	143,749	0	0	0	0	0	143,749	0		143,749	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	148,324	179,082	0	0	1,207,611	0	1,535,017	0		1,535,017	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	246,782	A91	246,782	73
74	Sewer							0	142,394	A8Ø	142,394	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	133,381						133,381		A81	133,381	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	23,501						23,501		A61	23,501	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	156,882	0	0	0	0	0	156,882	389,176		546,058	104
105												105
106	Section F - SPECIAL ASSESSMENTS	2,152						2,152		U01	2,152	106
107	Section G - MISCELLANEOUS											107
108	Contributions	25,003						25,003		U99	25,003	108
109	Deposits and sales/fuel tax refunds	1,110						1,110		U99	1,110	109
110	Sale of property and merchandise	20,255						20,255		U11	20,255	110
111	Fines	110						110		U30	110	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	TORNADO REIMBURSEMENT	9,960						9,960			9,960	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	56,438	0	0	0	0	0	56,438	0		56,438	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF PARKERSBURG					<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	863,614	483,060	449,660	168,578	1,207,611	616	3,173,139	389,176		3,562,315	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	652,038						652,038		NR	652,038	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	57,095				310,838	2,314	370,247	94,682		464,929	127
128	<i>Internal TIF loans and transfers in</i>					50,000		50,000			50,000	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	709,133	0	0	0	360,838	2,314	1,072,285	94,682		1,166,967	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,572,747	483,060	449,660	168,578	1,568,449	2,930	4,245,424	483,858		4,729,282	132
133												133
134	Beginning fund balance July 1, 2012	95,372	119,917	386,300	-2,089	-42,013	58,473	615,960	125,092		741,052	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	1,668,119	602,977	835,960	166,489	1,526,436	61,403	4,861,384	608,950		5,470,334	136
137												137
138												138
139												139
140												140
141												141
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156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	116,271	42,130					158,401		E62	158,401	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	82,798	6,122					88,920		E24	88,920	13
14	Purchase of land and equipment	17,072						17,072		G24	17,072	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	60,299	2,963					63,262		E32	63,262	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	2,410	228					2,638		E66	2,638	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	278,850	51,443	0	0	0	0	330,293			330,293	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		100,080					100,080		E44	100,080	42
43	Purchase of land and equipment		2,346					2,346		G44	2,346	43
44	Construction		83,938					83,938		F44	83,938	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	19,054						19,054		E44	19,054	48
49	Traffic control safety — Current operation	158						158		E44	158	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		12,731					12,731		E44	12,731	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		1,913					1,913		E81	1,913	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	141,313	282					141,595		E81	141,595	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	160,525	201,290	0	0	0	0	361,815			361,815	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	139						139		E32	139	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	590						590		E32	590	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	729	0	0	0	0	0	729			729	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF PARKERSBURG					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	76,540	14,667					91,207		E52	91,207	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction	45,447						45,447		F52	45,447	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	26,915	28,750					55,665		E61	55,665	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	52,101	2,923					55,024		E61	55,024	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	15,368	1,763					17,131		E03	17,131	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	12,250						12,250		E61	12,250	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	228,621	48,103	0	0	0	0	276,724			276,724	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation			40,000				40,000		E89	40,000	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			321,891				321,891		E89	321,891	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			51,120				51,120		E89	51,120	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	413,011	0	0	0	413,011			413,011	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,090	973					7,063		E29	7,063	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	76,399	39,648					116,047		E23	116,047	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,153						11,153		E25	11,153	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	10,931	201					11,132		E31	11,132	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	48,598						48,598		E89	48,598	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	153,171	40,822	0	0	0	0	193,993			193,993	176
177	Section G — DEBT SERVICE				173,796			173,796			173,796	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	173,796	0	0	173,796			173,796	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	CDBG STORM SEWER PROJECT					1,058,998		1,058,998			1,058,998	184
185	HWY 14/57 CORRIDOR					198,065		198,065			198,065	185
186	INDUSTRIAL PARK STREET					217,256		217,256			217,256	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,474,319	0	1,474,319			1,474,319	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,474,319	0	1,474,319			1,474,319	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	821,896	341,658	413,011	173,796	1,474,319	0	3,224,680			3,224,680	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								160,358	E91	160,358	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								180,929	E80	180,929	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF PARKERSBURG					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								341,287		341,287	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	821,896	341,658	413,011	173,796	1,474,319	0	3,224,680	341,287		3,565,967	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	333,115	131,814					464,929			464,929	255
256	Internal TIF loans/repayments and transfers out			50,000				50,000			50,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	333,115	131,814	50,000	0	0	0	514,929	0		514,929	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,155,011	473,472	463,011	173,796	1,474,319	0	3,739,609	341,287		4,080,896	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						61,403	61,403			61,403	263
264	Restricted		129,505	372,949		52,117		554,571			554,571	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	513,108			-7,307			505,801			505,801	267
268	Total Governmental	513,108	129,505	372,949	-7,307	52,117	61,403	1,121,775			1,121,775	268
269	Proprietary								267,663		267,663	269
270	Total ending fund balance June 30, 2013	513,108	129,505	372,949	-7,307	52,117	61,403	1,121,775	267,663		1,389,438	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,668,119	602,977	835,960	166,489	1,526,436	61,403	4,861,384	608,950		5,470,334	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF PARKERSBURG

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$ \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

402,593

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 358,000	29U	39U 40,000	49U	49U	49U 318,000	49U	I89 10,740
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 80,000	29U	39U 40,000	49U	49U 40,000	49U	49U	I89 2,800
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO-NOTES 06'	19U 890,000	29U	39U 745,000	49U 145,000	49U	49U	49U	I89 39,558
GO-Notes 2007	19U 425,000	29U	39U 425,000	49U 0	49U	49U	49U	I89 18,023
GO-Notes 2011 LIBRARY	19U 60,000	29U	39U 10,000	49U 50,000	49U	49U	49U	I89 1,525
GO-NOTES 2012A Street	19U 0	29U 635,000	39U 0	49U 635,000	49U	49U	49U	I89 8,070
GO-NOTES 2012B REFI	19U 0	29U 1,095,000	39U 0	49U 1,095,000	49U	49U	49U	I89 9,798
Fire Department	19U	29U	39U	49U	49U	49U	49U	I89
14.	16,390		16,390					684
Total long-term debt	1,829,390	1,730,000	1,276,390	1,925,000	40,000	318,000	0	91,198

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012

61V \$

Outstanding as of JUNE 30, 2013

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

\$

111,537,215

x .05 = \$

5,576,861

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	\$		1,389,438	1,389,438	
	REMARKS					

FORM F-66(IA-2) (5-8-2013)

Page 13